

California Adjustments — 2012 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 3 as a supporting California schedule.

Name(s) as shown on tax return	SSN or ITIN
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Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.

	Yourself	Spouse/RDP
During 2012:		
1 a I was domiciled in (enter state or country)	<input type="text"/>	<input type="text"/>
b I was in the military and stationed in (enter state or country)	<input type="text"/>	<input type="text"/>
2 I became a California resident (enter the state of prior residence and date of move)	<input type="text"/>	<input type="text"/>
3 I became a nonresident (enter new state of residence and date of move)	<input type="text"/>	<input type="text"/>
4 I was a nonresident of California the entire year (enter state or country of residence)	<input type="text"/>	<input type="text"/>
5 The number of days I spent in California (for any purpose) is:	<input type="text"/>	<input type="text"/>
6 I owned a home/property in California (enter "Yes" or "No")	<input type="text"/>	<input type="text"/>
Before 2012:		
7 I was a California resident for the period of (enter dates)	<input type="text"/>	<input type="text"/>
8 I entered California on (enter date)	<input type="text"/>	<input type="text"/>
9 I left California on (enter date)	<input type="text"/>	<input type="text"/>

Part II Income Adjustment Schedule

Section A — Income

	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions (difference between CA & federal law)</small>	C Additions <small>See instructions (difference between CA & federal law)</small>	D Total Amounts Using CA Law As If You Were a CA Resident <small>(subtract col. B from col. A; add col. C to the result)</small>	E CA Amounts <small>(income earned or received as a CA resident and income earned or received from CA sources as a nonresident)</small>
7 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. 7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Taxable interest. (b) 8(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Ordinary dividends. See instructions. (b) 9(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Taxable refunds, credits, or offsets of state and local income taxes. 10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Alimony received. See instructions. 11	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Business income or (loss) 12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 Capital gain or (loss). See instructions. 13	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 Other gains or (losses) 14	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 IRA distributions. See instructions. (a) 15(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16 Pensions and annuities. See instructions. (a) 16(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18 Farm income or (loss) 18	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19 Unemployment compensation 19	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20 Social security benefits. (a) 20(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21 Other income.					
a California lottery winnings			<input type="text"/>		
b Disaster loss carryover from FTB 3805V			<input type="text"/>		
c Federal NOL (Form 1040, line 21)		<input type="text"/>	<input type="text"/>		
d NOL carryover from FTB 3805V	21	<input type="text"/>	<input type="text"/>	21	21
e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		<input type="text"/>	<input type="text"/>		
f Other (describe):		<input type="text"/>	<input type="text"/>		
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2. 22a	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Income Adjustment Schedule		A	B	C	D	E
Section B — Adjustments to Income		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22	b Enter totals from Side 1, line 22a, col. A through col. E. 22b					
23	Educator expenses 23					
24	Certain business expenses of reservists, performing artists, and fee-basis government officials 24					
25	Health savings account deduction 25					
26	Moving expenses 26					
27	Deductible part of self-employment tax 27					
28	Self-employed SEP, SIMPLE, and qualified plans 28					
29	Self-employed health insurance deduction 29					
30	Penalty on early withdrawal of savings 30					
31a	Alimony paid. b Enter recipient's: SSN _____ - _____ - _____ Last name _____ 31a					
32	IRA deduction 32					
33	Student loan interest deduction 33					
34	Tuition and fees 34					
35	Domestic production activities deduction 35					
36	Add line 23 through line 31a and line 32 through line 35 in each column, A through E. 36					
37	Total. Subtract line 36 from line 22b in each column, A through E. See instructions. 37					

Part III Adjustments to Federal Itemized Deductions

38	Federal Itemized Deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14)	38
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign taxes only) (or Schedule A (Form 1040NR), line 1). See instructions.	39
40	Subtract line 39 from line 38	40
41	Other adjustments including California lottery losses. See instructions. Specify _____	41
42	Combine line 40 and line 41.	42
43	Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately \$169,730 Head of household \$254,599 Married/RDP filing jointly or qualifying widow(er) \$339,464 No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43	43
44	Enter the larger of the amount on line 43 or your standard deduction. See instructions.	44

Part IV California Taxable Income

45	California AGI. Enter your California AGI from line 37, column E	45
46	Enter your deductions from line 44	46
47	Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	47
48	California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47	48
49	California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-	49